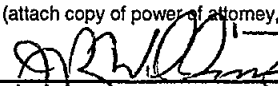


Exhibit A

to SPC Litigation Trustee's Motion to Disallow Claims,
Correct Claims Register and Deem Schedules Amended
(State of California Equalization Board Claim No. 612)

Proof of Claim No. 612

FORM B1 (Official Form 10) (12/03)

U. S. BANKRUPTCY COURT SOUTHERN DISTRICT OF TEXAS (CORPUS CHRISTI)		PROOF OF CLAIM
Name of Debtor SCOTIA PACIFIC COMPANY, LLC		Case Number 07-20032
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property) STATE BOARD OF EQUALIZATION 8920		DEBTOR: SCOTIA DEVELOPMENT, LLC FILED U.S.B.C.S.D. - TX CASE NO. 07-20027 THRU 07-20032 CLAIM NO.: 612
Name and address where notices should be sent STATE BOARD OF EQUALIZATION SPECIAL PROCEDURES SECTION, MIC:55 PO BOX 942879 SACRAMENTO CA 94279-0055		
Telephone (916) 445-1122 FAX (916) 327-0615		
Account or other number by which creditor identifies debtor SR JH 97-847199; YT-132359		Check here if this claim <input type="checkbox"/> replaces a previously filed claim, dated _____ <input type="checkbox"/> amends
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other (specify) _____		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
2. Date(s) debt incurred: (AS SHOWN ON DATA SUMMARY ATTACHMENT)		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ _____ <div style="display: flex; justify-content: space-between;"> (unsecured) (secured) 506,787.85 (priority) 506,787.85 (Total) </div>		
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ 506,787.85 Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,650),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7) <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(2). <i>*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</i>
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; font-size: 1.2em;"> RECEIVED 2007 AUG 17 AM 10:12 LOGAN & COMPANY, INC. </div>
8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgements, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
9. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date AUGUST 15, 2007	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): State Board of Equalization, by <div style="text-align: center;">  J. R. WILLIAMS, Authorized Representative </div>	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571		

DATA SUMMARY ATTACHMENT FOR PROOF OF CLAIM OF STATE BOARD OF EQUALIZATION

Debtor SCOTIA PACIFIC COMPANY, LLC		Case Number 07-20032	Claim Dated AUGUST 15, 2007
Account Number SR JH 97-847199; YT-132359		Petition Date 01/18/07	Chapter 11

SUMMARY OF LIABILITY STATEMENT

CLAIM CLASS	TAX PROGRAM OR REASON	DEBT PERIOD	TAX	INTEREST (calculated to petition or conversion date)	PENALTY	TOTAL
P	1	10/16/06 - 12/31/06	609.00			609.00
P	2	10/1/06 - 1/17/07	506,178.85			506,178.85
		-				
		-				
		-				
		-				
		-				
		-				
		-				
TOTALS			506,787.85			506,787.85

LEGEND**CLAIM CLASS**

S - Secured
P - Unsecured Priority - 11 USC 507(a)(8)
G - Unsecured NON priority (General)
GAP - "Gap" Claim - 11 USC 507(a)(2)
1305 - 11 USC 1305

TAX PROGRAM OR REASON

1 SALES AND USE TAX PROGRAM
2 TIMBER TAXES
3
4.
5.
6.

SUMMARY OF TAX LIENS

LIEN CERTIFICATE	DATE RECORDED	COUNTY OR RECORDING AUTHORITY	RECORDING INFORMATION (Document/Instrument #, or Book/Page)	AMOUNT
BE				

The foregoing liens were recorded pursuant to Section 6757 of the California Revenue and Taxation Code and to the extent there is any real or personal property to which the liens created by such recording attach, the amount of the claim in said certificates constitutes a secured claim.

SUPPLEMENTAL CLAIM PURSUANT TO USC 11 § 726(a)(4) and (5)

In addition to the claim to which this page is attached, the Board of Equalization asserts the following supplemental Chapter 7 claim, pursuant to the noted code sections:

USC 11 § 726(a)(4)	\$	0.00
USC 11 § 726(a)(5)		<u>0.00</u>
Total Supplemental Claim	\$	0.00